



CANNON BUILDING
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STATE OF DELAWARE
DEPARTMENT OF STATE

DIVISION OF PROFESSIONAL REGULATION

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PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
MEETING DATE AND TIME:	Wednesday, February 17, 2010 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	April 21, 2010

MEMBERS PRESENT

David Doane, Professional Member, President
Michael Wollaston, Professional Member
Sharron Cirillo, Professional Member
James Cohee, Professional Member
Carmetah Murray, Public Member
Judith Scarborough, Professional Member
Robert Paretta, Educational Member
Gary Pippin, Public Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Eileen Heeney, Deputy Attorney General
Judy Letterman, Administrative Specialist III

MEMBER ABSENT

Robert Mosch, Professional Member, Secretary

ALSO PRESENT

Dana Rubenstein, Delaware Society of CPA's
Michael McConnell

CALL TO ORDER

Mr. Doane called the meeting to order at 9:10 a.m.

REVIEW OF MINUTES

A motion was made Mr. Cohee, seconded by Ms. Murray to approve the minutes of January 20, 2010 as presented. The motion was unanimously carried.

UNFINISHED BUSINESS

Rules and Regulations

Ms. Heeney informed the Board that Rule and Regulation hearings notice must be published in three papers and because today's hearing notice was not been published in the News Journal, the hearing would have to be rescheduled. The hearing will be rescheduled for April 21, 2010.

Discussion of Rules and Regulations

The Board reviewed and discussed the proposed draft and reviewed the submitted written comments.

The Board made minor changes to the proposal. Ms. Heeney will include the changes and forward the final draft to the Register of Regulations for publication.

Re-Review of Application(s)

A motion was made by Mr. Doane seconded by Mr. Paretta, to approve the applications of Rice Diversified Financial, Alicia Reinhard and Jasveer Kaur, to accept the letter from Doherty Cullen & Associates notifying the Board that they were withdrawing their firm application and to propose to deny the application of John Spahn since his experience does not meet the requirements as described in Rule 5.2.1. The motion was unanimously carried.

Compliance to Decision & Order-Ralph Estep

Nothing to report.

Propose to Deny Applications

A motion was made by Mr. Doane, seconded by Mr. Paretta, to propose to deny the application of Keith Williams since he has not responded to the Board's November 19, 2009 letter requesting additional information. The motion was unanimously carried.

Request for Extension of Credit

The Board reviewed the additional documentation submitted by Ms. Cirillo.

A motion was made by Ms. Murray, seconded by Mr. Wollaston, to approve an extension through May 31 2010. The motion was carried by Mr. Paretta, Mr. Wollaston, Mr. Doane, Mr. Cohee, Ms. Scarborough and Ms. Murray. Ms. Cirillo abstained.

Discussion of Compliance to CPE Audit

Ms Letterman informed the Board that there are licensees chosen for the post renewal audit who are not in compliance due to either an unsigned cpe log, courses taken after the license was renewed or they had not completed Delaware ethic.

The Board requested that anyone deficient be notified that they have 30 days to submit the required documentation for compliance and if the information has not been received, they will be scheduled for a Rule to Show Cause hearing.

Discussion of Scrip-Safe Transcripts

Mr. Paretta informed the Board that in his research on scrip-safe transcripts through the University of Delaware, the university requires all in-bound transcripts to be an “official” college transcript scrip-safe transcripts are not acceptable.

Ms. Letterman informed the Board that she had contacted the States of Pennsylvania, New Jersey, Maryland, New York, Florida, and the Virgin Islands and was informed that at this time Scrip-safe transcript are not acceptable. She also stated that scrip-safe transcripts would be discussed at the next NASBA Executive Conference.

Reschedule Disciplinary Hearing

On November 10, 2009, the Board sent notice scheduling a disciplinary hearing on December 14, 2009 for Nancy Wolf. On December 7, 2009, the Board received a letter from her attorney, Mr. McGrory, requesting an extension so that he could obtain documentation and prepare for the hearing. At their request, the hearing was rescheduled for May 19, 2010.

Mr. McGrory notified the Board on February 3, 2010 that he will be unavailable for the hearing scheduled for May 19, 2010 and has requested a continuance.

A motion was made by Ms. Scarborough, seconded by Ms. Cirillo, to inform Mr. McGrory that the hearing had been originally rescheduled at his request to prepare for the hearing, it will be five months between when it was originally scheduled and the rescheduled date and his request for a continuance was denied. The motion was unanimously carried.

NEW BUSINESS

Ratification of CPA Certificate Applications

A motion was made by Ms Cirillo, seconded by Mr. Cohee to ratify the applications of Nouman Syed, Nami Saito, Mihoko Ogihara, Thomas Percello, Takayuki Yuki, Kelly Hunsicker, Thomas Carroll, Jong Min Lee, Parag Agarwal, Samar Nakkar, Ala'a Habboub, Takeshi Saikachi, Mari Zayas-Bazan, Tatsuya Okubo, Kumiko Sato, Mamiko Nammoku, Jyoti Mehta, Guangling Long, Lin-Qiang Ma. The motion was unanimously carried.

A motion was made by Mr. Doane seconded by Mr. Cohee to amend the agenda and add the CPA Permit Application of Michael Mandio. The motion was unanimously carried.

Review of CPA Permit Applications

A motion was made by Ms. Scarborough, seconded by Mr. Cohee, to approve the applications of John Husted, Chisako Takahashi, Hui Young Yoon, Marc Pferdehirt, Wei-Hsun Yen, John Geraghty, Stephen Smith, Donna Sisson, Hyongcho Kim, Jang-Kun Lee, Risa Shimizu, HyeonJin Choi, John Dean and Michael Mandio and to table the applications of Pinaki Mohapatra pending receipt of 16 hours of taxation, Michael Braun, pending receipt of Delaware ethics, Angela Gajasinghe pending receipt of US GAAP experience, 80 hours of cpe and notarized experience affidavit and to propose to deny the application of Shawn Rozario since he can not self-attest his experience. The motion was unanimously carried.

Review of CPA Certificate and Permit to Practice Applications

A motion was made by Ms. Cirillo, seconded by Ms. Scarborough to approve the applications of Kathryn Dean-Bradley and Asif Younus and to table the applications of Tracie Riley pending proof of experience, Saroop Virk pending proof of taxation, Kyoungmim Kim pending proof of GAAP experience, Matthew Bell pending description of job duties and Leah DeStafney pending proof of GAAP experience, financial statements and internal auditing. The motion was unanimously carried.

Review of Firm Permit Application

A motion was made by Mr. Cohee, seconded by Mr. Doane to approve the applications of Friedman, LLP, and First State CPAs LLC. The motion was unanimously carried.

Complaint Status

04-02-08 – Hearing Postponed
04-03-08 – Forwarded to Office of Attorney General
04-05-08 – Assigned
04-07-08 – Hearing Rescheduled May 19, 2010
04-08-08 - Forwarded to Office of Attorney General
04-09-08 - Forwarded to Office of Attorney General
04-12-08 - Forwarded to Office of Attorney General
04-13-08 – Forwarded to Office of Attorney General
04-14-08 - Forwarded to Office of Attorney General
04-15-08 – Forwarded to Office of Attorney General
04-16-08 – Forwarded to Office of Attorney General
04-01-09 – Hearing Rescheduled May 19, 2010
04-02-09 – **Closed**
04-03-09 – Assigned
04-04-09 - Assigned
04-05-09 – Assigned
04-06-09 – Forwarded to Office of Attorney General
04-07-09 – Forwarded to Office of Attorney General
04-08-09 – Assigned
04-09-09 – Assigned
04-10-09 – Assigned
04-11-09 – Assigned

04-12-09 – Assigned

04-01-10 – Assigned

OTHER BUSINESS BEFORE THE BOARD (for discussion only)

A ticket inquiry was received asking for clarification on the rules concerning office sharing. The Board's response was that each practitioner is responsible for a firm permit, be in compliance with the rules and regulations and Board statute.

PUBLIC COMMENT

Ms. Rubenstein expressed her disappointment that the rules and regulations hearing did not proceed as scheduled. She said that Delaware Society had planned to scheduled cpe classes in May based on the effective date of the new rules and regulations.

NEXT SCHEDULED MEETING

The next meeting will be held on Wednesday, April 21, 2010 at 9:00 a.m. in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Mr. Paretta, seconded by Ms. Cirillo to adjourn the meeting. The motion was unanimously carried. The meeting adjourned 12:10 p.m.

Respectfully submitted,

Judy Letterman
Administrative Specialist III